

EXHIBIT 31

MF00026351

9/30/90 AARON BLECKER
50 GRIST MILL LANE
GREAT NECK

NY 11023

088-01-8745

T/DT S/DT LONG SHORT

BALANCE FORWARD

DEBIT CREDIT

47,056.00

NEW BALANCE

47,056.00

MF00027905

10/31/90 AARON BLECKER
50 GRIST MILL LANE
GREAT NECK

NY 11023

1-00254-9-0

1

088-01-8745

T/DT S/DT LONG SHORT

BALANCE FORWARD

DEBIT CREDIT

47,056.00

10/17 10/17

AMERICAN FILM TECH INC
IWT+4.00=1COM WTS EXP 6/30/93
SUB ACCOUNT

JRNL

47,056.00*

NEW BALANCE

MIF0003571

8/31/90 AARON BLECKER
50 GRIST MILL LANE
GREAT NECK

NY 11023

1-00254-9-0

1

088-01-8745

T/DT	S/DT	LONG	SHORT	DEBIT	CREDIT
NO BALANCE FORWARD					
8/14	8/14	AMERICAN FILM TECH INC IWT+4.00=ICOM WTS EXP 6/30/93 SUB ACCOUNT		JRNL	47,056.00
NEW BALANCE					
					47,056.00

12/31/91 AARON BLECKER
50 GRIST MILL LANE
GREAT NECK

NY 11023

1-00254-9-0

1

088-01-8745

T/DT S/DT LONG SHORT

DEBIT CREDIT

BALANCE FORWARD

75,448.50

12/20 12/20

PHL CORP.
1WT+13.425=1COM EXP 11/12/91
SUB ACCT

JRNL

75,448.50

NEW BALANCE

MF00472956

11/30/91 AARON BLECKER
50 GRIST MILL LANE
GREAT NECK NY 11023

1-00254-9-C

1

088-01-8745

T/DT	S/DT	LONG	SHORT	DEBIT	CREDIT
NO BALANCE FORWARD					
11/12	11/12	PHL CORP	JRNL	75,448.50	
		1WT*13.425=1COM EXP 11/12/91			
		SUB FEE			
NEW BALANCE					
				75,448.50	